

FILED

UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION AT DAYTON

MAR 12 2008

JAMES BONINI, Clerk
DAYTON, OHIO

UNITED STATES OF AMERICA,)	No.
)	
Plaintiff,)	<u>I N D I C T M E N T</u>
)	
v.)	26 U.S.C. § 7201
)	
RICHARD PHILPOTT,)	3:08 cr 043
)	
Defendant.)	THOMAS M. ROSE
)	

The Grand Jury charges:

COUNT ONE

[26 U.S.C. § 7201 - Tax Evasion]

1. In or around November 2006, within the Southern District of Ohio, defendant **RICHARD PHILPOTT** willfully attempted to evade and defeat a portion of the income tax due and owing by him to the United States of America for calender year 2000, by filing, and causing to be filed, with the Director, Internal Revenue Service Center, Kansas City, Missouri, a false and fraudulent United States Individual Income Tax Return, Form 1040, ("2000 Return") which stated that defendant **RICHARD PHILPOTT** had no taxable income for calender year 2000.

2. At the time defendant **RICHARD PHILPOTT** filed, and caused to be filed, the 2000 Return, he knew and believed that his taxable income for calender year 2000 was substantially in excess

of that stated in the 2000 Return and that a substantial additional income tax was due and owing to the United States on this taxable income.

In violation of Title 26, United States Code, Section 7201.

COUNT TWO

[26 U.S.C. § 7201 - Tax Evasion]

3. In or around November 2006, within the Southern District of Ohio, defendant **RICHARD PHILPOTT** willfully attempted to evade and defeat a portion of the income tax due and owing by him to the United States of America for calender year 2001, by filing, and causing to be filed, with the Director, Internal Revenue Service Center, Kansas City, Missouri, a false and fraudulent United States Individual Income Tax Return, Form 1040, ("2001 Return") which stated that defendant **RICHARD PHILPOTT** had no taxable income for calender year 2001.

4. At the time defendant **RICHARD PHILPOTT** filed, and caused to be filed, the 2001 Return, he knew and believed that his taxable income for calender year 2001 was substantially in excess

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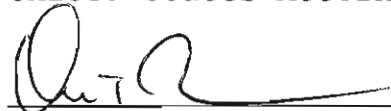
of that stated in the 2001 Return and that a substantial additional income tax was due and owing to the United States on this taxable income.

In violation of Title 26, United States Code, Section 7201.

A TRUE BILL

15/
Foreperson

GREGORY G. LOCKHART
United States Attorney



VIPAL J. PATEL
Deputy Criminal Chief